

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF HEALTH SERVICES

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

SP-063-PHS-VRS, Interpretation of when a body is considered stored under very low temperatures

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

August 24, 2004

3. Summary of the contents of the substantive policy statement:

The substantive policy statement notifies the public of the Department's interpretation of when a body is considered "stored under very low temperatures" as stated in R9-19-314(C).

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new substantive policy statement.

5. The name and address and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Pat Adams, Office Chief
Address: Department of Health Services
Division of Public Health Services
Office of Vital Records
1818 W. Adams St.
Phoenix, AZ 85007

Telephone: (602) 364-1225

Fax: (602) 364-1257

or

Name: Kathleen Phillips, Rules Administrator

Address: Department of Health Services
Office of Administrative Rules
1740 W. Adams, Suite 202
Phoenix, AZ 85007

Telephone: (602) 542-1264

Fax: (602) 364-1150

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of the substantive policy statement may be obtained from the Arizona Department of Health Services, Division of Public Health Services, Office of Vital Records, 1818 W. Adams St., Phoenix, AZ 85007. The Department charges 25¢ per page for copying. Payment may be made by cash or by check or money order made payable to the Arizona Department of Health Services.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy state-

Notices of Substantive Policy Statements

ment is referenced:

The Arizona Department of Revenue's position with respect to various questions regarding the Enterprise Zone income tax credit; CTR 02-5

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 15, 2004

3. Summary of the contents of the substantive policy statement:

Provides a number of frequently asked questions and answers concerning the Enterprise Zone income tax credit.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue
Tax Research & Analysis

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 716-6803

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Continued Filing Requirements of a Consolidated Group Involved in a Reverse Acquisition; CTR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

July 12, 2004

3. Summary of the contents of the substantive policy statement:

This ruling discusses the continued filing requirements for an Arizona consolidated group when a consolidated group is acquired by or acquires another consolidated group. The ruling provides that Arizona will determine the continued filing requirements for the Arizona consolidated group in the same manner that the continued filing requirements for the federal consolidated group are determined.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue
Tax Research & Analysis

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

When Does the Amount of Arizona Estate Tax Determined to be Due Become Final for Purposes of A.R.S. §§ 42-1114, 42-1201, and 42-2066 When the Arizona Estate Tax is Paid in Installments; ETR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

July 21, 2004

3. Summary of the contents of the substantive policy statement:

This ruling discusses when an estate tax liability becomes final for purposes of the limitation period established by A.R.S. §§ 42-1114, 42-1201, and 42-2066, which limits the period of time within which the Department may collect a taxpayer's tax obligations when the Arizona estate tax is paid in installments.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Qualified Funeral Trusts Composite Returns; FTR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

June 21, 2004

3. Summary of the contents of the substantive policy statement:

Provides that the trustee of more than one qualified funeral trust may file a composite Arizona fiduciary income tax return rather than a separate fiduciary income tax return for each trust when the trustee files a composite federal income tax return for the qualified funeral trusts. Also sets forth the method for filing the composite return.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement rescinds Arizona Fiduciary Income Tax Ruling FTR 99-1.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

When Does the Amount of Taxes Determined to be Due Become Final for Purposes of A.R.S. §§ 42-1114, 42-1201, and 42-2066; GTR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

July 22, 2004

3. Summary of the contents of the substantive policy statement:

This ruling discusses when a tax liability becomes final for purposes of the limitation period established by A.R.S. §§ 42-1114, 42-1201, and 42-2066, which limits the period of time within which the Department may collect a taxpayer's tax obligations.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona General Tax Ruling GTR 94-5.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Refunding and Redemption Issues Concerning Loss or Theft of, Damage to, and Erroneous Usage of Revenue Stamps Held by Cigarette Distributors; LTR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the

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issuance date:

March 3, 2004

3. Summary of the contents of the substantive policy statement:

This substantive policy statement discusses: (1) the care and reporting obligations of cigarette distributors that use Arizona revenue stamps and (2) the limitations of the distributors' rights to refund or redemption from the Department.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue
Tax Research & Analysis

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance
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P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Imposition of Arizona Luxury Privilege Tax on Molasses Tobacco; LTR 04-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

March 3, 2004

3. Summary of the contents of the substantive policy statement:

This substantive policy statement discusses the rates and means of imposition of Arizona luxury privilege tax on molasses tobacco.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue
Tax Research & Analysis

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 542-4672

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

The Arizona Department of Revenue's position with respect to various questions regarding the Enterprise Zone income tax credit; PTR 02-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 15, 2004

3. Summary of the contents of the substantive policy statement:

Provides a number of frequently asked questions and answers concerning the Enterprise Zone income tax credit.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Taxation of Mobile Telecommunications Services; TPR 04-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

July 7, 2004

3. Summary of the contents of the substantive policy statement:

The substantive policy statement explains how mobile telecommunication services are sourced for purposes of imposing the transaction privilege tax.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue
Tax Research & Analysis

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

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